

**TAXPAYER'S CLAIM FOR REDUCTION OF ASSESSMENTS  
AND THE ABATEMENT OF TAXES RESULTING FROM  
DESTROYED REAL OR PERSONAL PROPERTY OR LOSS  
OF VALUE IN A DECLARED DISASTER AREA  
Chapter 84.70 RCW**

**NOTICE:** This claim for reduction of assessments and for the abatement of taxes shall be filed with the county assessor within three years after the date of destruction or loss of value.

This is to notify you that I hereby claim relief under the provision of Chapter 84.70 RCW and petition for adjustment in the applicable assessment and for the applicable abatement of taxes.

Taxpayer	Phone Number
Mailing Address	Property Address
City, State, Zip Code	

Parcel No: \_\_\_\_\_  
(From tax statement)

Legal description:

Real Property Mobile Home	Personal Property Commercial
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Description of property destroyed:

Date of destruction: \_\_\_\_\_ Cause: \_\_\_\_\_

Date Signed	Taxpayer Signature
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<b>ASSESSOR'S USE ONLY</b>
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Claim:	Qualifies	Date filed with Assessor: _____
	Does not qualify, because:	_____
		_____
		_____

**ASSESSOR'S DETERMINATION OF NEW ASSESSED VALUE  
FOR DESTROYED PROPERTY**

Date of Destruction: \_\_\_\_\_

1. Assessed value of property prior to destruction ..... \_\_\_\_\_
2. True and fair value of remaining property ..... \_\_\_\_\_
3. Total amount of reduction in value (**line 1 – line 2**) ..... \_\_\_\_\_
4. The assessed value for the year of destruction (**same as line 2**) ..... \_\_\_\_\_

I hereby certify my determination of the assessed value for the assessment year \_\_\_\_\_ is as shown on line 4.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Assessor

\_\_\_\_\_  
Date Sent To Taxpayer

**NOTICE TO TAXPAYER**

If you disagree with the assessor's determination, you may appeal the amount of reduction to the county Board of Equalization within 30 days of notification or by July 1 of the year of reduction, whichever is later.

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**TREASURER'S CALCULATION FOR AMOUNT OF TAXES  
TO BE ABATED OR REFUNDED IN YEAR OF DESTRUCTION**

5. Total amount of reduction in value (**line 3**) ..... \_\_\_\_\_
6. Rate of levy in year destruction occurred ..... \_\_\_\_\_
7. Amount of taxes on destroyed value (**line 5 x line 6**) ..... \_\_\_\_\_
8. The daily rate of taxes on destroyed value (**line 7 ÷ 365 days**) = ..... \_\_\_\_\_
9. Number of days remaining in the year after destruction ..... \_\_\_\_\_
10. Amount of abatement or refund - **if taxes have been paid \* (line 8 x line 9)** ..... \_\_\_\_\_

\* If taxes have already been paid in the year of destruction, please attach REV 64 0001, *Petition for Property Tax Refund*, to this claim.

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.

**APPLICATION INSTRUCTIONS FOR REDUCTION OF ASSESSMENTS  
AND THE ABATEMENT OF TAXES RESULTING FROM  
DESTRUCTION OF PROPERTY OR LOSS OF VALUE  
IN A DECLARED DISASTER**

**Property Subject to Reduction**

Any real or personal property that has been placed upon the assessment roll as of January 1 of the assessment year in which the property was destroyed, in whole or in part, or is in an area that has been declared a disaster area by the governor and has been reduced in value by more than 20 percent may be eligible.

**Abatement of Taxes**

Taxes levied for collection in the year assessed value has been reduced shall be abated in whole or in part. Abatement of taxes is given only in tax years 1998 through 2004. The amount of abatement shall be determined by calculating the taxes on the amount deducted from the assessed value for the number of days remaining in the calendar year after the date of destruction or reduction in value of the property. If taxes abated have already been paid the amount paid shall be refunded.

**Who May Apply**

The assessor may take action on his/her own authority or the taxpayer may file a claim. No relief shall be given to any person who is convicted of arson with regard to the property for which relief is sought.

**Application Period**

An application must be filed within three years of the date of destruction or reduction in value. For property eligible for abatement for tax years 1998 and 1999, the property must be destroyed in whole or in part, or be within an area **declared a disaster by the governor** and reduced in value by more than 20 percent.

Property eligible for abatement for tax years 2000 through 2004 must be destroyed in whole or in part, or be within an area **declared a federal disaster** and reduced in value by more than 20 percent. Abatement of taxes levied for collection in 2005 and thereafter will not apply.

**Where to Apply**

Forms should be obtained from and filed with the county assessor. Department of Revenue form REV 64 0001, *Petition for Property Tax Refund*, must be included with this claim if the taxpayer is eligible for a refund for taxes already paid.

**Duty of County Assessor and Treasurer**

The county assessor shall calculate the new assessed value and the amount of reduction for the abatement of taxes and notify the taxpayer of his/her determination. The county treasurer shall calculate the amount of abatement and/or the refund of taxes, and notify the taxpayer of his/her determination.

**Taxpayer May Appeal Amount of Reduction**

If the taxpayer disagrees with the determination made by the county assessor, he/she may appeal the amount of reduction to the County Board of Equalization within thirty (30) days of notification from the assessor or July 1 of the year of reduction, whichever is later.

**Replacement of Destroyed Property**

If destroyed property is replaced prior to the valuation date of July 31 as contained in RCW 36.21.080(1) or RCW 36.21.090, the taxable value for that assessment year shall not exceed the value as of the appropriate valuation date.